

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 365: EXHIBIT 1 - SECTION 510(b) CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNTS TO BE DISALLOWED	CLASS
1	COHEN, LAURIE S 1361 WRIGHT DRIVE HUNTINGDON VALLEY, PA 19006		Lehman Brothers Holdings Inc.	09/14/2009	12167 ¹	\$42,400.00	\$42,400.00	LBHI Class 11
2	HAACK, JOHN A 10500 VILLAGE LN FORISTELL, MO 63348-2422	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25005	\$40,000.00	\$40,000.00	LBHI Class 11
3	PUERTO RICO GLOBAL INCOME TARGET MATURITY FUND, INC. ATTN: JOSE SOSA LLORENS, ESQ. FIDDLER GONZALEZ & RODRIGUEZ PO BOX 363507 SAN JUAN, PR 00936-3507	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24629	\$5,950,000.00	\$5,950,000.00	LBHI Class 11
4	ROFOUGARAN, AHMADREZA (REZA) 33 VISTA LUCI NEWPORT COAST, CA 92657	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25392 ²	\$381,476.00	\$381,476.00	LBHI Class 11
5	SHAPIRO, MARK 59 UPLAND DRIVE GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22199	\$50,000.00	\$50,000.00	LBHI Class 11
TOTAL						\$6,463,876.00	\$6,463,876.00	

¹ The Three Hundred Sixty-Fifth Omnibus Objection to Claims does not affect the previously expunged portion of Claim 12167 relating to the security identified by CUSIP 52520X208.

² The Three Hundred Sixty-Fifth Omnibus Objection to Claims does not affect the portion of Claim 25392 relating to the securities identified by CUSIPs 524935111 and 5250W143.